

WASHINGTON STATE DEPARTMENT OF REVENUE

SPECIAL NOTICE

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Changes for Reporting Oil Spill Taxes

As of January 1, 2002, taxpayers that file oil spill tax returns will notice some welcome changes when filing their Oil Spill Tax returns.

Oil Spill Tax Rate Change

The Oil Spill Tax is paid by the owners of crude oil or petroleum products at the time the products are received at a marine terminal within Washington. The tax is made up of two components:

- ◆ Oil Spill Administration Tax (four cents per barrel), and
- ◆ Oil Spill Response Tax (one cent per barrel).

Beginning January 1, 2002, the Oil Spill Response Tax component will be suspended until further notice. The law provides that collection of the tax ceases when certain criteria are met.

Thus, effective January 1, 2002 the new tax rate for the Oil Spill Tax is four cents per barrel. Previously, the rate was five cents per barrel.

Simplified Tax Return

In addition to the rate change, the Department has revised the Oil Spill Tax Return, which is filed on a monthly basis. Beginning with the January 2002 tax return, taxpayers will receive a newly simplified tax form. The return has been streamlined from four pages to just one and includes easy to follow instructions for completing the return.

If you have questions regarding the Oil Spill Tax or the new tax return, please call the Department of Revenue at (360) 902-7165.

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users please call 1-800-451-7985.

